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David S. Cressy

July 21, 2008

**Via Facsimile 202-305-0398 and e-mail Jeffrey.Tapick@usdoj.gov**

Jeffrey M. Tapick, Esq.  
U.S. Department of Justice  
P. O. Box 561, Ben Franklin Station  
Washington, D.C. 20044

Re: United States vs. 33.92356 Acres of Land

Dear Jeff:

I received your correspondence dated July 18, 2008. Your letter accurately conveys the general substance of our conversations. However, I intend to offer Carlos Gaztambide and Juan Piza to provide opinions as to the value of the subject property. Mr. Piza's testimony will not be based on the "value to him" but rather on the value based on his business experience. Further, Mr. Gaztambide will offer opinion testimony as to the value of land based on comparable sales. Mr. Gaztambide will not testify as to the value of the land based on the highest and best use (residential development for the upland section of the property and commercial sand extraction) as outlined in his report.

The defendants reserve their right to proffer any evidence, consistent with the rules of the Court, as they deem necessary, including but not limited to, testimony from Messrs. Piza and Gaztambide.

Very truly yours,

  
Paul E. Harrison

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